

09/30/2008 – Due Date charts were updated for Forms 1065, 1041 and 8804. Automatic extension changed from 6 months to 5 months for tax periods ending on or after 09/30/2008.

Form 7004 – TY 2007

Form 7004 - Tax Period 200712 only - Form 706-GS(T)

Tax Period Beginning & Ending Dates	Form	Extension Due Date	Extended Return Due Date	Tax Year
01/01/2007-12/31/2007	706-GS(T)	04/15/2008	10/15/2008	2007

Note: Form 706GS(T) return is due April 15th of the year following the calendar year in which the termination occurred.

Form 7004 - Tax Period 200712 only – Form 1042

Tax Period Beginning & Ending Dates	Form	Extension Due Date	Extended Return Due Date	Tax Year
01/01/2007-12/31/2007	1042	03/17/2008	09/15/2008	2007

Note: Form 1042 return is due on or before March 15th of each year

Form 7004 Due Dates – Form 1120 series (not 1120-C), and Form 3520-A

Tax Period Beginning & Ending Dates	Tax Period	Extension Due Date *	Extension Due Date for Filing Under Reg Sec 1.6081-5 OR (Form 1120-F and check here if no office in US)	Extended Return Due Date	Tax Year
01/01/2007—12/31/2007	200712	03/17/2008	06/16/2008	09/15/2008	2007
02/01/2007—01/31/2008	200801	04/15/2008	07/15/2008	10/15/2008	2007
03/01/2007—02/29/2008	200802	05/15/2008	08/15/2008	11/17/2008	2007
04/01/2007—03/31/2008	200803	06/16/2008	09/15/2008	12/15/2008	2007
05/01/2007—04/30/2008	200804	07/15/2008	10/15/2008	01/15/2009	2007
06/01/2007—05/31/2008	200805	08/15/2008	11/17/2008	02/17/2009	2007
07/01/2007—06/30/2008	200806	09/15/2008	12/15/2008	03/16/2009	2007
08/01/2007—07/31/2008	200807	10/15/2008	01/15/2009	04/15/2009	2007
09/01/2007—08/31/2008	200808	11/17/2008	02/17/2009	05/15/2009	2007
10/01/2007—09/30/2008	200809	12/15/2008	03/16/2009	06/15/2009	2007
11/01/2007—10/31/2008	200810	01/15/2009	04/15/2009	07/15/2009	2007
12/01/2007-11/31/2008	200811	02/17/2009	05/15/2009	08/17/2009	2007

* Note - if taxpayer quotes 26 CFR section 1.6081-5, or checks box 3, consider the request timely filed if received by the 15th day of the 6th month after the end of the tax period (6/16/2008 for tax period 200712).

Form 7004 Due Dates - Form 1120-C

Tax Period Beginning & Ending Dates	Tax Period	Extension Due Date (15th day of the 9th month following the end of the tax period)	Extended Return Due Date	Tax Year
01/01/2007—12/31/2007	200712	09/15/2008	03/16/2009	2007
02/01/2007—01/31/2008	200801	10/15/2008	04/15/2009	2007
03/01/2007—02/29/2008	200802	11/17/2008	05/15/2009	2007
04/01/2007—03/31/2008	200803	12/15/2008	06/15/2009	2007
05/01/2007—04/30/2008	200804	01/15/2009	07/15/2009	2007
06/01/2007—05/31/2008	200805	02/17/2009	08/17/2009	2007
07/01/2007—06/30/2008	200806	03/16/2009	09/15/2009	2007
08/01/2007—07/31/2008	200807	04/15/2009	10/15/2009	2007
09/01/2007—08/31/2008	200808	05/15/2009	11/16/2009	2007
10/01/2007—09/30/2008	200809	06/15/2009	12/15/2009	2007
11/01/2007—10/31/2008	200810	07/15/2009	01/15/2010	2007
12/01/2007—11/31/2008	200811	08/17/2009	02/16/2010	2007

Form 7004 Due Dates - 1041-QFT, 1041-N, 1065-B, & 1066 (See Next Page for updated dates for Forms 1065, 1041 and 8804)

Tax Period Beginning & Ending Dates	Tax Period	Extension Due Date*	Extended Return Due Date	Tax Year
01/01/2007—12/31/2007	200712	04/15/2008	10/15/2008	2007
02/01/2007—01/31/2008	200801	05/15/2008	11/17/2008	2007
03/01/2007—02/29/2008	200802	06/16/2008	12/15/2008	2007
04/01/2007—03/31/2008	200803	07/15/2008	01/15/2009	2007
05/01/2007—04/30/2008	200804	08/15/2008	02/17/2009	2007
06/01/2007—05/31/2008	200805	09/15/2008	03/16/2009	2007
07/01/2007—06/30/2008	200806	10/15/2008	04/15/2009	2007
08/01/2007—07/31/2008	200807	11/17/2008	05/15/2009	2007
09/01/2007—08/31/2008	200808	12/15/2008	06/15/2009	2007
10/01/2007—09/30/2008	200809	01/15/2009	07/15/2009	2007
11/01/2007—10/31/2008	200810	02/17/2009	08/17/2009	2007
12/01/2007—11/31/2008	200811	03/16/2009	09/15/2009	2007

- Note - if taxpayer quotes 26 CFR section 1.6081-5, or checks box 3, consider the request timely filed if received by the 15th day of the 6th month after the end of the tax period (6/16/2008 for tax period 200712).

On June 30, 2008, the IRS issued temporary and proposed regulations that will reduce the extension of time to file tax returns for certain businesses that generate Schedules K-1 and other similar statements from six months to five. Requiring these statements to be issued one month earlier, generally by Sept. 15, will provide recipients time to prepare and file returns within the extended time frames.

This change will be effective for extension requests with respect to tax returns due on or after Jan. 1, 2009, and applies to business entities that file the following returns and forms that have a tax year ending on or after Sept. 30, 2008:

- Form 1065, U.S. Return of Partnership Income
- Form 1041, U.S. Income Tax Return for Estates & Trusts
- Form 8804, Annual Return for Partnership Withholding Tax (Section 1446)

The following is an updated chart for TY2007 Due Dates for Automatic Extension of time to File Forms 1065, 1041 and Form 8804:

Form 7004 Due Dates – Form 1065, 1041 and Form 8804

Tax Period Beginning & Ending Dates	Tax Period	Extension Due Date*	Extended Return Due Date	Tax Year
01/01/2007—12/31/2007	200712	04/15/2008	10/15/2008	2007
02/01/2007—01/31/2008	200801	05/15/2008	11/17/2008	2007
03/01/2007—02/29/2008	200802	06/16/2008	12/15/2008	2007
04/01/2007—03/31/2008	200803	07/15/2008	01/15/2009	2007
05/01/2007—04/30/2008	200804	08/15/2008	02/17/2009	2007
06/01/2007—05/31/2008	200805	09/15/2008	03/16/2009	2007
07/01/2007—06/30/2008	200806	10/15/2008	04/15/2009	2007
08/01/2007—07/31/2008	200807	11/17/2008	05/15/2009	2007
09/01/2007—08/31/2008	200808	12/15/2008	06/15/2009	2007
10/01/2007—09/30/2008	200809	01/15/2009	06/15/2009	2007
11/01/2007—10/31/2008	200810	02/17/2009	07/15/2009	2007
12/01/2007-11/31/2008	200811	03/16/2009	08/17/2009	2007